

HOUSE No. 3839

Message from His Honor the Lieutenant-Governor, acting Governor, (under section 8 of Article LXXXIX of the Amendments to the Constitution) recommending legislation relative to the recertification of the fiscal year 2012 tax rate in the town of Acushnet. December 8, 2011.

The Commonwealth of Massachusetts



DEVAL L. PATRICK
GOVERNOR

TIMOTHY P. MURRAY
LIEUTENANT GOVERNOR

EXECUTIVE DEPARTMENT
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December 7, 2011.

To the Honorable Senate and House of Representatives:

Pursuant to the provisions of Article II, Section 8, Paragraph 1, Clause (2) of the Amendments to the Constitution, as amended by Article LXXXIX, I am filing for your consideration the attached legislation entitled, "An Act Relative to the Recertification of the Fiscal Year 2012 Tax Rate in the Town of Acushnet."

Senator Montigny, Representative Koczera and the Acushnet Board of Selectmen have requested that I file this special legislation to allow the Department of Revenue to recertify the Town's fiscal year 2012 tax rate, as approved by the Board of Selectmen. For over a decade, the Board has approved a split tax rate, under which commercial properties bear a slightly higher percentage tax burden than their residential neighbors. Due to a clerical error, the split tax rate in favor of residential taxpayers that was transmitted to and ultimately certified by DOR was 1.1% instead of the 1.2% rate approved by the Town. The enactment of this legislation will correct this error and enable the Town to issue its tax bills expediently and avoid a negative impact on its fiscal year 2012 budget and cash flow.

I urge your early and favorable consideration of this bill.

Respectfully submitted,

A handwritten signature in black ink, reading "Timothy P. Murray".

TIMOTHY P. MURRAY,
Lieutenant Governor.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven.

AN ACT RELATIVE TO THE RECERTIFICATION OF THE FISCAL YEAR 2012

TAX RATE IN THE TOWN OF ACUSHNET.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Notwithstanding section 23 of chapter 59 of the general laws or of any other
2 general or special law to the contrary, the commissioner of revenue shall recertify the fiscal year
3 2012 tax rate approved for the town of Acushnet on November 14, 2011 to reflect the percentage
4 of the local tax levy to be born by each class of personal and real property as approved by the
5 board of selectmen at its October 24, 2011 hearing held in accordance with the provisions of
6 section 56 of chapter 40 of the general laws, provided that the town of Acushnet board of
7 assessors and tax collector provide written certification to said commissioner that the Town has
8 not sent out tax bills in reliance on the commissioner's November 14, 2011 certification.

9 SECTION 2. Notwithstanding section 57 C of chapter 59 General Laws or any other general or
10 special law to the contrary, if the actual fiscal year 2012 tax bills are mailed after December 31,
11 2011, but on or before January 31, 2012, they shall be due and payable in 2 installments, the first
12 due and payable 30 days after the date of mailing and the second due and payable on May 1,
13 2012, after which dates, if unpaid, they shall become delinquent.

14 SECTION 3. This act shall take effect upon its passage.